Exhibit D

IRS Department of the Treasury Internal Revenue Service
ANSC
Andover MA 01810

In reply refer to: 0841989279
Sep. 14, 2017 LTR 96C 1
[redacted] 201212 30
00000023
BODC: SB

STEPHEN K POND
16 GRAYLYN PLACE CT
WINSTON SALEM NC 27106

Tax periods: Dec. 31, 2012

Form: 843
1040

Dear Taxpayer:

Thank you for your correspondence which we received on July 24, 2017.

Your correspondence indicates you filed an amended return for the 2012 tax period but our records do not indicate that we received one from you. We have enclosed a transcript of your account for further reference. This transcript shows your account activity as of September 11, 2017.

If you have questions, you can call us toll free at 1-800-829-0922.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include a copy of this letter and provide in the spaces below, your telephone number and the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number ( )________________________ Hours________________

Sincerely yours,

Maureen A. Doonan

Maureen Doonan, Department Manager
AM Operation 1, Department 1

Enclosures:
2012 Account Transcript

Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 09-11-2017
Response Date: 09-11-2017
Tracking Number: 100349489140

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2012

TAXPAYER IDENTIFICATION NUMBER: [redacted]

STEPHEN K POND

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: May 29, 2017
ACCRUED PENALTY:	0.00	AS OF: May 29, 2017

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	04
FILING STATUS:	Head of Household
ADJUSTED GROSS INCOME:	5,722,071.00
TAXABLE INCOME:	3,857,100.00
TAX PER RETURN:	690,921.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Oct. 18, 2013
PROCESSING DATE Dec. 30, 2013

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20135005	12-30-2013	$690,921.00

n/a	C9221-306-68908-3			
806	W-2 or 1099 withholding		04-15-2013	-$3.00
716	Credit you chose to apply from prior tax period		04-15-2012	-$118,746.00
430	Estimated tax payment		01-17-2013	-$650,000.00
460	Extension of time to file tax return ext. Date 10-15-2013		04-08-2013	$0.00
766	Credit to your account		04-15-2013	-$30,298.00
766	Credit to your account		04-15-2013	-$15.00
836	Credit you chose to apply to following tax period's taxes		04-15-2013	$108,141.00
420	Examination of tax return		09-19-2014	$0.00
421	Closed examination of tax return		12-09-2015	$0.00
421	Closed examination of tax return		02-01-2017	$0.00
424	Examination Request		02-01-2017	$0.00
300	Additional tax assessed by examination 00-00-0000	20171805	05-22-2017	$0.00
n/a	19247-518-18000-7			
300	Additional tax assessed by examination - quick assessment	20171905	04-24-2017	$29,228.00
n/a	17251-114-13003-7			
190	Interest charged for late payment	20171905	04-24-2017	$2,967.31
670	Payment		05-09-2017	-$32,195.31

This Product Contains Sensitive Taxpayer Data

IRS Department of the Treasury
Internal Revenue Service
ANSC
Andover MA 01810

STEPHEN K POND
16 GRAYLYN PLACE CT
WINSTON SALEM NC 27106

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window. Use for inquiries only
0841989279

BODCD-SB

Letter Number: LTR0096C
Letter Date : 2017-09-14
Tax Period : 201212

[redacted]

INTERNAL REVENUE SERVICE
ANSC
Andover MA 01810

STEPHEN K POND
16 GRAYLYN PLACE CT
WINSTON SALEM NC 27106

[redacted] KN POND 30 0 201212 670 00000000000

The IRS address must appear in the window. Use for payments
0841989279

BODCD-SB

Letter Number: LTR0096C
Letter Date : 2017-09-14
Tax Period : 201212

[redacted]

INTERNAL REVENUE SERVICE

FRESNO CA 93888-0419

STEPHEN K POND
16 GRAYLYN PLACE CT
WINSTON SALEM NC 27106

[redacted] KN POND 30 0 201212 670 00000000000

Department of the Treasury
Internal Revenue Service
Director
201 W. RIVERCENTER BLVD
COVINGTON, KY 41011

Document Locator Number
17251-114-13003-17

MFT	Tax Period	Assessment Date	Trans Code
30	201212	04/24/2017	370

Notice Date: 04/24/2017
Name Control: POND
Taxpayer Identifying Number: [redacted]
Form Number: 1040
Plan/Report Number:
Tax Period Ended: 12/31/2012

Taxpayer

STEPHEN K POND
[redacted]

Notice of Tax Due on Federal Tax Return

This is a notice of tax due on your tax return identified above. Please pay the amount shown as Balance Due when you receive this notice. Make your check payable to the United States Treasury and send it with a copy of this notice to the address shown above. If the balance due as shown below is incorrect because you made a recent payment, please send us the amount you believe you owe and an explanation of the difference.

The balance due may include penalty and interest. If you have any questions concerning the balance due or penalty and interest computation call us at 800-829-0115 (Business filers) or 800-829-8374 (Individual filers).

COPY

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
04/24/2017 ADD'L TAX	300	29,228.00		
04/24/2017 INTEREST	190	2,967.31		

36. Reference Code see enclosed notice

32,195.31

see enclosed notice

Please return this copy with your payment to the address shown above

Form 3552 (Rev. 2-2017) (Part 3)
Catalog Number 49356T

Form **1040X** (Rev. December 2012)

Department of the Treasury - Internal Revenue Service

Amended U.S. Individual Income Tax Return

▶ Information about Form 1040X and its separate instructions is at *www.irs.gov/form1040x.*

OMB No. 1545-0074

COPY!!

ORIGINAL FILED AT:

IRS

PO BOX 630

HOLTSVILLE NY 11742-0630

STOP 632-1

This return is for calendar year [X] 2012 [ ] 2011 [ ] 2010 [ ] 2009

Other year. Enter one: calendar year ______ or fiscal year (month and year ended):

Your first name and initial	Last name	Your social security number
STEPHEN K. POND		[redacted]
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	Your phone number
16 GRAYLYN PLACE		
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		
WINSTON-SALEM, NC 27106		
Foreign country name	Foreign province/state/county	Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. *Caution. In general, you cannot change your filing status from joint to separate returns after the due date.*

[ ] Single [ ] Married filing jointly [ ] Married filing separately

[ ] Qualifying widow(er) [X] Head of household (If the qualifying person is a child but not your dependent, see instructions.)

Use Part III on page 2 to explain any changes		A. Original amount or as previously adjusted (see instructions)	B. Net change - amount of increase or (decrease) - explain in Part III	C. Correct amount
Income and Deductions				
1 Adjusted gross income. If net operating loss (NOL) carryback is included, check here ▶ [ ]	1	5,527,217.		5,527,217.
2 Itemized deductions or standard deduction	2	1,853,668.		1,853,668.
3 Subtract line 2 from line 1	3	3,673,549.		3,673,549.
4 Exemptions. If changing, complete Part I on page 2 and enter the amount from line 30	4	15,200.		15,200.
5 Taxable income. Subtract line 4 from line 3	5	3,658,349.		3,658,349.
Tax Liability				
6 Tax. Enter method used to figure tax: SCH D	6	747,962.	-62.	747,900.
7 Credits. If general business credit carryback is included, check here ▶ [ ]	7	79,881.	-639.	79,242.
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8	668,081.	577.	668,658.
9 Other taxes	9	22,838.		22,838.
10 Total tax. Add lines 8 and 9	10	690,919.	577.	691,496.
Payments				
11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see instructions)	11	3.		3.
12 Estimated tax payments, including amount applied from prior year's return	12	768,746.		768,746.
13 Earned income credit (EIC)	13			
14 Refundable credits from Schedule(s) [ ] 8812 or [ ] M or Form(s) [ ] 2439 [X] 4136 [ ] 5405 [X] 8801 [ ] 8812 (2009-2011) [ ] 8839 [ ] 8863 [ ] 8885 or [ ] other (specify):	14	30,313.		30,313.
15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	15			29,228.
16 Total payments. Add lines 11 through 15	16			828,290.
Refund or Amount You Owe *(Note. Allow 8-12 weeks to process Form 1040X.)*				
17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	17			108,143.
18 Subtract line 17 from line 16 (If less than zero, see instructions)	18			720,147.
19 **Amount you owe.** If line 10, column C, is more than line 18, enter the difference	19			
20 If line 10, column C, is less than line 18, enter the difference. This is the amount **overpaid** on this return	20			28,651.
21 Amount of line 20 you want **refunded to you**	21			28,651.
22 Amount of line 20 you want **applied to your** (enter year): estimated tax	22			

Complete and sign this form on Page 2.

LHA **For Paperwork Reduction Act Notice, see instructions.** SEC 1291 INT 2 Form **1040X** (Rev. 12-2012)

210701 12-17-12

4490622 139882 1927.15 2012.06010 POND, STEPHEN K. 1927_155